

## Chapter 2 - Instructions for RPI New Assets

### Introduction Instructions for RPI new assets

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The procedures in this section will show you how to enter various types of assets in the RPI database:

- A. How to Enter Data for Assets Purchased As Part of Land Acquisition
- B. How to Enter Data for Assets Donated As Part of Land Acquisition
- C. How to Enter Data for Assets Transferred As Part of a Federal Land Transfer Acquisition
- D. How to Enter Data for Purchased Assets Not Acquired with Land
- E. How to Enter Data for Assets Created via Force Account Work
- F. How to Enter Data for Constructed Assets
- G. How to Enter Data for Assets Found through a Condition Assessment
- H. How to Enter Data for Assets Transferred from a Federal Entity
- I. How to Enter Data for Donated Assets
- J. How to Enter Data for Land Exchanges
- K. How to Enter Data for Assets Located on Land Withdrawn from Public Domain
- L. How to Enter Data for Leased Assets
- M. How to Enter Data for Service Managed but Not Owned Assets

## A. How to Enter Data for Assets Purchased As Part of Land Acquisition

### PROCEDURE

How to enter data for purchased land acquisition in the RPI

To enter the data for assets purchased as part of land acquisition in the RPI (see *ACQTYPE – Purchased with Land*, 10), you will need to do the following:

Step	Action
1	Obtain advance notice of assets acquired through land acquisition by contacting the Realty Division. BFO's may check on the status of FWS appraisal requests to the Appraisal Service Directorate (ASD) at the National Business Center via their website. <a href="http://EC21.NBC.GOV/ARRTS">HTTP://EC21.NBC.GOV/ARRTS</a> When you get to the site, there is a Registration button and a Contact Us button. The Point of Contact is listed with phone numbers. It is helpful to work with the ASD to ensure appraisal requests specify that all contributory improvements greater than \$100,000 are assigned a fair market value by the appraiser.
2	Project leader, Program staff and BFO should work together before the final sale of property to obtain information on real property improvement assets including fair market value. If that is not available obtain the original asset construction dates and acquisition costs. Key documents are appraisals, agreements, and deeds. If an appraisal does not provide a fair market value for all improvements, a personal attestation from the appraiser that the improvement is not contributory can be used to exclude it from capitalization.  ☞ If an appraisal is not available a personal attestation from the former owner regarding the construction date will be necessary to estimate a fair market value.
3	Within <u>10</u> working days of the formal purchased land acquisition, the project leader or designee for the new tract/refuge/hatchery enters the real property assets into the RPI database.  ☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.
4	The project leader or designee for the tract/refuge/hatchery forwards documentation to the BFO's office.  ☞ BFO's may be able to obtain essential appraisal information from the ASD appraisers physically located in the RO.
5	The Program office verifies the physical asset nomenclature data input and in RPI.
6	The Regional BFO's office completes the RPI Financial Page.
7	The Regional BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i> , 58.  ☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents and send them to the appropriate program RPI coordinator.

## B. How to Enter Data for Assets Donated As Part of Land Acquisition

### PROCEDURE

How to enter data for assets donated as part of land acquisition in the RPI

To enter data for assets donated as part of land acquisition in the RPI (see *ACQTYPE – Donate with Land*, 9), you will need to do the following:

Step	Action
1	<p>Project leader, Regional program staff and BFO should work together <i>before</i> formal donation of property to obtain financial information on real property improvement assets. The preferred documentation is an estimate of fair market value made by a neutral third party or on the donor's IRS Tax Donation Form #8283, Non-cash Charitable Contribution. The fair market value may also be established by appraisals. Other documents from which fair market value could be extrapolated are recent appraisals of this or similar local properties, deeds, or real property tax valuations.</p> <p>☞ If a fair market value is not determinable, a personal attestation from the donor to approximate the original construction dates is needed in order to use discounted engineering estimates.</p>
2	<p>Within <u>10</u> working days of the formal donation, the project leader or designee for the new tract/refuge/hatchery enters the real property assets into the RPI database.</p> <p>☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.</p>
3	The project leader or designee for the tract/refuge/hatchery forwards final documentation to the BFO's office.
4	The Regional Program staff verifies the physical nomenclature data input.
5	The Regional BFO's office completes the RPI Financial Page.
6	<p>The Regional BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i>, 58.</p> <p>☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents, and send them to the appropriate program RPI coordinator.</p>

## C. How to Enter Data for Assets Transferred As Part of a Federal Land Transfer Acquisition

### PROCEDURE

How to enter data for assets transferred as part of a Federal land transfer acquisition

To enter data for assets transferred as part of a Federal land transfer acquisition in the RPI (see *ACQTYPE – Transfer from Federal Entity with Land*, 11), you will need to do the following:

Step	Action
1	<p>Project leader, Regional Program staff and BFO should work together <i>before</i> final transfer of property to obtain information on real property improvement assets.</p> <p>For non-DOI agencies the essential asset information is the NBV. If the NBV is not available and the original construction date and acquisition cost is known, the BFO may calculate the NBV by applying DOI useful life charts.</p> <p>For DOI agencies the essential documentation is the original acquisition cost and the accumulated depreciation. Contact should be made with the DOI CFO office to secure this information.</p> <p>☞ If NBV information is not available, every attempt should be made to obtain the original acquisition date from which an engineering estimate may be completed, which will then be depreciated according to DOI useful life charts.</p>
2	<p>Within <u>10</u> working days of the formal transfer, the project leader or designee for the new tract/refuge/hatchery enters the real property assets into the RPI database.</p> <p>☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.</p>
3	The project leader or designee for the tract/refuge/hatchery forwards the final documentation (i.e., transfer order) to the BFO's office.
4	The Regional program staff verifies the asset physical nomenclature data input.
5	The Regional BFO's office completes the RPI Financial Page. Enter the NBV. For DOI agencies provide the original acquisition cost and the accumulated depreciation to the FC.
6	<p>The Regional BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i>, 58.</p> <p>☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents, and send them to the appropriate program RPI coordinator.</p>

## D. How to Enter Data for Purchased Assets Not Acquired with Land

### PROCEDURE

How to enter data for purchased assets not acquired with land

To enter data for purchased assets not purchased with land in the RPI (see *ACQTYPE – Purchased*, 10), you will need to do the following:

Step	Action
1	<p>Program staff identifies the intent for procuring stand-alone real property assets as part of the Capitalized Project List (CPL) process.</p> <p>☞ The BFO's office works with the program staff to determine if an FFS project code is warranted for the Capitalized Project List (CPL). If the FFS project number is assigned; it is noted in the Field Station Notes</p> <p>☞ If the decision is made to categorize the asset as personal property, the project leader should be advised NOT to add the asset to RPI. Note the FFS project number in the RO notes.</p>
2	<p>Before the requisition is issued, a decision should be made to categorize the asset as real or personal property. Special attention should be given to the object class assigned.</p> <p>☞ If the asset category decision (real or personal property) is later changed, a journal voucher should be made to align the property and financial records (from 31XX object class to 32XX). In this event, notify the Regional property chief of pending effect on personal property reconciliation</p> <p>☞ The BOC selection is critical.</p>
3	<p>Within 10 working days after the property is received the field station will enter the asset into RPI.</p> <p>☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.</p>
4	<p>The purchase order, annotated with the received date and asset number is forwarded from the station to the BFO's office</p>
5	<p>The BFO's office completes the RPI Financial Page. A check in FFS should be made to ensure that the BOC has not been changed.</p> <p>☞ Notify Property if BOC is changed from <u>31xx</u> to <u>32xx</u>.</p>
6	<p>The Regional BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i>, 58.</p> <p>☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents, and send them to the appropriate program RPI coordinator.</p>

## E. How to Enter Data for Assets Created via Force Account Work

### PROCEDURE

How to enter data for assets created via force account work

To enter data for assets created via force account work in the RPI (see *ACQTYPE – Constructed*, 8), you will need to do the following:

Step	Action
1	<p>Program staff identifies scope of work for each real property project and enters the project on the Capitalized Project List, or Stewardship Project List as appropriate. An FFS project number is assigned as appropriate.</p> <p>☞ Include the FFS project number in the Station Notes field.</p>
2	<p>When construction begins the project leader enters project code in the RPI (if it is a new asset) to obtain an asset number, or locate the asset number if it already exists.</p> <p>☞ If constructing an improvement to an existing asset, you must create a subasset code.</p>
3	All labor, supplies, materials and services for this asset must be charged to the code identified in Step 1. All purchase orders and acquisitions must also indicate the RPI asset number from Step 2.
4	Obligated acquisition requests will be maintained in the Service's CWIP based on the project code given in the funding (from the CPL or SPL).
5	<p>Within 10 working days after the project becomes available for use, the field station will notify the BFO's office of completion. The field station will enter asset information into the RPI.</p> <p>☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.</p>
6	Documentation for the asset is forwarded from the station to the BFO's office for review. The primary documentation types are the Selected Project Status Report FW 61001, FW31801 Project Obligation Transaction Report and supporting invoices. For projects under \$50,000 project leaders should provide annotated reports.
7	The appropriate program staff verifies the asset physical nomenclature data.
8	The BFO's office enters the financial data in the RPI Financial page and
9	<p>The Regional BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i>, 58.</p> <p>☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents, and send them to the appropriate program RPI coordinator.</p>

## F. How to Enter Data for Constructed Assets

### PROCEDURE How to enter data for constructed assets

To enter data for constructed assets in the RPI (see *ACQTYPE – Constructed*, 8), you will need to do the following:

Step	Action
1	The Program staff identifies scope of work for each real property project as part of the Capitalized Project List (CPL) process.
2	The BFO's office works with the Program staff to assign an FFS project number.  ☞ Include the FFS project number in the Station Notes field.
3	Program staff requests engineering services and identifies the project number from Step 2 and the associated asset number.
4	Engineering works with Program staff to finalize the project and forwards the acquisition request to CGS.  ☞ The request must contain the project number(s) from Step 3 and the asset number when it becomes available.
5	When construction begins, the project leader enters the project in the RPI (if it is a new capitalized asset) or locates the asset number if it already exists.  ☞ If constructing an improvement to an existing asset the RO <u>must</u> create a subasset.
6	The cost accrued in FFS to the FFS project number identified in Step 3 will be posted to the CWIP account. For capitalized projects, follow the instructions from <i>D. Completion of Assets</i> , 75, to complete the data entry and verify the documentation.
7	Within 10 working days after the project is completed, the field station enters the RPI physical nomenclature data of the new asset into the RPI database.  ☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.
8	Within 10 working days after the project is completed documentation for the asset is forwarded from the station to the BFO's office by the Regional Engineering and Contracting Offices as appropriate.
9	The Program staff verifies the asset physical nomenclature data input.
10	The Regional BFO's office enters the financial data in the RPI Financial page.
11	The Regional BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i> , 58.  ☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents, and send them to the appropriate program RPI coordinator.

## G. How to Enter Data for Assets Found through a Condition Assessment

### PROCEDURE

How to enter data for assets found through a condition assessment

To enter data for assets found through a condition assessment (see *1A. The RPI Financial Data Field Definitions*, 8), you will need to do the following:

Step	Action
1	All newly discovered assets must be entered by the FMC into the RPI database. Particular attention should be paid to the construction year and the replacement cost.
2	After the Condition Assessment is completed by the program Facility Management Coordinator (FMC), the list of newly discovered assets, their construction year and replacement cost, are sent to the BFO's office within 10 working days of completion of the condition assessment.
3	The BFO's office will apply the materiality threshold for newly discovered assets to determine if an asset acquisition cost should be calculated. See <i>F. Newly Discovered Assets</i> . This materiality threshold test is not required for newly discovered stewardship assets.
4	If the materiality threshold is not exceeded, apply the Newly Discovered Asset not Required to be Capitalized exclusion (leave the acquisition cost blank).
5	If the materiality threshold is exceeded an acquisition cost is required to be determined within 10 days of the threshold determination. The BFO's office works with the project leader and program office to develop acquisition cost. That cost must be reported to the FC as an exception to the newly discovered asset materiality threshold.  ☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.
6	If the original acquisition cost for a non-stewardship asset cannot be determined, then a cost estimate must be obtained. In the absence of recorded cost data for a similar asset, the <i>FWS Acquisition and Replacement Cost Estimate Worksheet</i> shall be prepared.
7	The BFO's office enters the financial data entered into the RPI Financial page. The acquisition cost is left blank if the materiality threshold is not exceeded and the acquisition cost is entered if the materiality threshold is exceeded.
8	The BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i> , 58.  ☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents, and send them to the appropriate program RPI coordinator.



## H. How to Enter Data for Assets Transferred from Federal Entity

### PROCEDURE

How to enter data for assets transferred from Federal entity

To enter data for assets transferred from Federal entity in the RPI, (see *ACQTYPE – Transferred from Federal Entity*, 10), you will need to do the following:

Step	Action
1	<p>Prior to the formal transfer of assets, the Project leader, Program staff and the BFO's office work together to obtain information on real property assets from the Federal entity. Establish a contact with the DOI agencies to obtain the original acquisition cost and accumulated depreciation for each asset. Establish a contact with non DOI agencies CFO financial staff to get the <u>Net Book Value (NBV)</u> for each asset.</p> <p>☞ Generally the best contact is with HQ staff who perform balance sheet entries (usually staff associated with the CFO function).</p>
2	<p>Within <u>10</u> working days of the formal transfer, the project leader or designee for the new tract/refuge/hatchery enters the real property assets information in the RPI.</p> <p>☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.</p>
3	The project leader or a designee for the tract/refuge/hatchery forwards final documentation (i.e., transfer order) to the BFO's office.
4	The Program office verifies the physical nomenclature data entered into the RPI
5	<p>The Regional BFO's office enters the NVB into the financial page and, for DOI assets, notifies the FC of the original acquisition cost and accumulated depreciation. The date of the balance sheet transfer is used for the FWS acquisition date, not the formal transfer date.</p> <p>☞ Oftentimes financial staffs have not made corresponding balance sheet entries at the time of transfer. See note on acquisition date above.</p>
6	<p>The BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i>, 58.</p> <p>☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents, and send them to the appropriate program RPI coordinator.</p>

## I. How to Enter Data for Donated Assets

### PROCEDURE

#### How to enter data for donated assets

To enter data for donated assets in the RPI (see *ACQTYPE – Donated*, 8), you will need to do the following:

Step	Action
1	<p>Prior to the formal donation, the project leader or designee works with the donor to request of the donor the fair market value of the donated real property. Suggested sources are appraisal, IRS Tax Donation Form #8283 - Non-Cash Charitable Contribution, and actual invoices and receipts. The last alternative is to use the <i>FWS Acquisition and Replacement Cost Estimate Worksheet</i>.</p> <p>☞ If the worksheet is used the original construction year of the asset is crucial. A personal attestation from the donor is extremely helpful in applying this worksheet properly.</p>
2	<p>Within 10 working days of the donation, the donated real property assets are entered into the RPI database.</p> <p>☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.</p>
3	RO Program staff verify asset physical nomenclature.
4	Acquisition documentation for the donated asset is forwarded from the station to the BFO's office.
5	The BFO's office completes the RPI Financial page.
6	<p>The BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i>, 58.</p> <p>☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents, and send them to the appropriate program RPI coordinator.</p>

## J. How to Enter Data for Land Exchanges

### PROCEDURE

How to enter data  
for land exchange

To enter data for land exchange in the RPI (see *ACQTYPE – Exchanged*, 9), you will need to do the following:

Step	Action
1	Project leader or Realty Chief obtain date and original cost data on pieces of real property from exchanging entity.
2	<p>Within 10 days of the exchange, the property officer for the new tract/refuge/hatchery enters the real property items into the RPI database.</p> <p>☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.</p>
3	When the assets obtained from the new property are added, the station <u>must</u> mark for deletion assets that were on the property and were exchanged. A disposal date and disposal method must be entered in RPI for the deleted assets.
4	The property officer for the tract/refuge/hatchery forwards documentation to the BFO's office for both the assets obtained on the new property and the assets no longer belong to the Service on the exchanged property.
5	The Program office verifies the physical asset nomenclature entered (including Marked for Deletion)
6	<p>The Regional BFO's office completes the financial page.</p> <p>Kristine: Finger. If there is a cash consideration increase or decrease, increase or decrease the value accordingly in the acquisition cost.</p>
7	<p>The BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i>, 58.</p> <p>☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents, and send them to the appropriate program RPI coordinator.</p>

## K. How to Enter Data for Assets Located on Land Withdrawn from Public Domain

### PROCEDURE

How to enter data for land withdrawn from public domain

To enter data for land withdrawn from public domain in the RPI (see *ACQTYPE – Withdrawal*, 11), you will need to do the following:

Step	Action
1	The project leader contacts the BLM State Office or a secondary agency withdrawal is transferred from another custody agency to obtain information on pieces of real property, such as dates and acquisition cost.
2	<p>Within 10 working days of the BLM withdrawal, the project leader or designee for the new tract/refuge/hatchery enters the real property assets into the RPI database.</p> <p>☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.</p>
3	The property officer for the new tract/refuge/hatchery forwards documentation to the BFO's office.
4	The Program staff verifies physical asset nomenclature entered.
5	The BFO's office completes the RPI Financial page.
6	<p>The BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i>, 58.</p> <p>☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents, and send them to the appropriate program RPI coordinator.</p>

## L. How to Enter Data for Leased Assets

### PROCEDURE

How to enter data  
for leased assets

To enter data for leased assets in the RPI (see *ACQTYPE – Leased*, 10), you will need to do the following:

Step	Action
1	<p>Within <u>10</u> working days after the lease agreement is complete, the field station will enter the data of the asset into the RPI database.</p> <p>☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.</p>
2	Documentation for the assets is forwarded from the station to the BFO's office
3	<p>The BFO's office applies capital lease threshold to determine if the lease meets the criteria of a capital lease.</p> <p>☞ The BFO's office must ensure the <u>lease effect date</u>, <u>lease expire date</u>, <u>monthly lease rate</u>, and <u>renewal options fields</u> are correctly entered.</p>
4	The Regional BFO's office completes the RPI Financial Page. If the lease is not capitalized leave the acquisition cost field blank. See Chapter 9 Guidance on Various Real Property Issues. If it is capitalized enter the capitalized value and notify the FC of the amount and asset number.
5	<p>The BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i>, 58.</p> <p>☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents, and send them to the appropriate program RPI coordinator.</p>

## M. How to Enter Data for Service Managed but Not Owned Assets

### PROCEDURE

How to enter data for Service managed but not owned assets

To enter data for Service managed but not owned assets in the RPI (see *ACQTYPE – Service Managed Not Service Owned*, 10), you will need to do the following:

Step	Action
1	<p>Within <u>10</u> working days after the written agreement is complete, the field station will enter the data of the asset into the RPI database. The written agreement must identify who owns the asset and that FWS has a maintenance responsibility.</p> <p>☞ Every effort should be made to ensure the full entry is completed by the end of the fiscal quarter.</p>
2	The formal maintenance agreement for the asset is forwarded from the station to the BFO's office.
3	The BFO's office completes the RPI Financial Page. The Service-Managed not Service-Owned exclusion reason should be applied. The acquisition cost and date are left blank.
4	<p>The BFO's office ensures financial documentation is stored in a central Regional office location, consistent with <i>A. Documentation Supporting the RPI Records</i>, 58.</p> <p>☞ Once data entry is complete, print a copy of the RPI record, make copies of all finance documents, and send them to the appropriate program RPI coordinator.</p>